

Prison

Previous references.

Pris 9-10-2

- 18-14-1

- " - (2)

- 9-15-2

Later references.

Pris 58-16 (1-2)

1915. 16

(Prisons)

File No. *29-15*

Serial Nos. *1-2*

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

1-2

Part B for

Nov¹⁵ 16

SUBJECT.

*Audit of the Accounts of the
Bangalore Central Jail.*

2) The D.G. of Prisons } of 1860-1
a Comptroller } of 13/11/15
Requests the D.G. to submit a state-
ment showing the names & the individuals from
whom amounts are due the amount thereof
which has become due in respect of credit
transactions subsequent to G.O. No. + for a report
after obtaining full information

*Report
22/11/16*

GENERAL AND REVENUE SECRETARIAT.

(Encls.)

NOTES.

File No. 29-15-

FILE HEADING.

Audit of the accounts of the Bangalore Central Jail

From

The Comptroller

No. 2605/L.A.D. Dated 24. Sep. 15 Received 1-10-15-

Diary No. 9963

Enclos. 2 . Spare Copies. —

Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forward audit note embodying the result of the audit of the Bangalore Central Jail for the period up to March 1913 and to state that most of the irregularities have been explained to be due to ~~careless~~ oversight and that the D. S. has simply asked the Supdt. of the Jail to report the action taken in regard to two of the items viz (1) heavy outstandings due to the Jail & (2) verification of stock with book balance.

NOTES AND ORDERS.

Y. D. The audit note gives a summary of the defects noticed with the notes of the D. S. of P. and the Supdt. mentioned against each.

Of the two items brought to notice by the

Serial
No.

the Comptroller the first calls for remarks.

In March 1910 Govt-ordered that all transactions should be on a cash basis except in cases where the Superintendent in his discretion allowed credit. It was also laid down that the Supd^y. should be personally responsible for the sums due in such cases. In Aug 1910 most of the bad debts were ordered to be written off the accounts. There seems to be no reason why the outstandings should date back to 1909. From the figures in the Mar. margin

Outstanding on	
30-6-13.	Rs 1786-9-11
31-12-13.	Rs 1950-9-6
30-6-14	Rs 1790-0-10
31-12-14	Rs 2350-4-6
30-6-15	Rs 3082-6-9

it will be seen that the outstandings are increasing and this may probably due to credit being allowed rather freely. It is a point for consideration if the liability of the Supd^y. concerned may not be enforced at least in old cases.

In this connection it is brought to notice that the Demand, Collection, and Balance statement ^{of credits} which is received every ^{half} year does not give any information as to how long the outstandings are pending. If details are given it would be possible know how much of the amount is re-

Serial
No.

2)

Dated for orders.

19/10/15

3)

Please put up draft.

recording and also drawing the attention of
the S.G. to the above Ro's and directing him
to enforce the liabilities & disburse laid down
and to submit a report to Govt. within 3 months
as follows

18
27-10

4)

Draft order put up.

19.10.15

19.10.15

5) Submitted for favour

of approval

18
1/11

Revenue
Secretary

by The draft may be added

15/11/15

Extraordinary
in timber

18
10/11

7) The draft is revised by the
Extraordinary member.

11.11.15

11/11

12/11/15

8) Done

18
10/11

Serial
No.

2

To the S. C. of Prisons

The Comptroller

no 9 1860-1

13th Nov. 15

Request the S. C. to submit a statement showing the names and individuals from whom amounts are due the amount thereof which has become due in respect of credit transactions subsequent to Govt order and for a report after obtaining full explanations.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

To. 2605
L.A.D. 285-6.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

24th September 1915.

Dated Bangalore, the

Encls. one audit note
& ob: stt:

FROM

Diwan Bahadur

J. S. CHAKRAVARTI, Esq., M.A.,

F.R.A.S., etc.,

Comptroller to the Government of

His Highness the Maharaja of Mysore

DIARY No. 963

10 -10

SECTION Prisons

FILE NO. 29-15

DATE 1

To

D. L. Narasinga Rao Esq., B.A., B.L.,

Secretary to the Government of Mysore,

General Department.

SIR,

I have the honor to forward for the information and orders of Government the audit note embodying the result of the audit of the accounts of the Bangalore Central Jail, for the period up to end of March 1913, received back from the Inspector General of Prisons in Mysore with remarks with his letter No. 1533/97-07 dated the 10th September 1915 and to state that the irregularities and defects noticed in the audit are explained as due to oversight and as having been since rectified.

2. In regard to the 2 important points viz., steps taken for the collection of the heavy outstandings due to the Central Jail by customers (Vide para 16 of the audit note) and the periodical verification of stock with the book balance (vide objection statement page 4 the Inspector General simply reports that the Superintendent, Central Jail, has been written to to intimate the action taken by him.

I have the honor to be,

Sir,

Your most obedient servant,

J. S. Chakravarti
Comptroller.

SAM.

[Signature]

Rec.—Gl. 17]

..... G e n e r a l Department.

191 .

FROM Diwan Bahadur
J. S. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
*Comptroller to the Govt. of
H. H. the Maharaja of Mysore.*

To
..... Esq.,
The Secretary to the Govt. of Mysore,
..... G e n e r a l Dept.

Dated

Despatched September 1915.

Received

No.

Subject matter.

Forwarding the audit report
of the accounts of the Bangalore
Central Jail for the period commencing
from March 11 to the end of March 1913.

Report shewing the result of the
audit of the accounts of the Bangalo
Central Jail for the period commencing
from March 11 to the end of March 1913.

----- *Final H. P. S.*
The last audit ended *29-15-11* on 29th April
1911 and was for the period from July
1908 to end of March 1911.

2. The present audit was commenced
on the 25th March 1913 by H. Sethu Rao
Auditor and ended on 8th July 1913.

3. The books and accounts examined
were the same as detailed in the last
audit report.

4. Part I. Action taken on the
last audit.

(1) In the ~~Final~~ Register a separate column showing the amount recovered and remitted to Court has since been opened.

(2) The numbers of sub vouchers evidencing payments of money ^{are} ~~and~~ now duly entered ~~from~~ in column 3 of the contingent register required by article 81 of the Civil Account Code.

(3) A register shewing the amount of outstanding on the 1st May 1911 has been compiled and is brought up to date shewing the amounts recovered, credit sales and the balance outstanding on the last day of each ~~60~~ month in respect of each customer.

(4) A revised form of the Register of Batta received from Courts and paid to Civil Prisoners providing a column for obtaining Payee's signature daily is now maintained.

(5) Each entry of expenditure in the service label accounts is now attested by the Chief Jailor as suggested in the last audit report.

(6) As suggested in the last audit report the accounts of the Deposit Register were properly maintained and the amounts credited in the Treasury as deposits were transferred to sales account only ^{by} ~~for~~ adjustment at Treasury.

Result of current check.

I Jail Proper

3. General Cash Book:-

There is not much improvement in the maintenance of this important register. The instructions contained in Government Order No. J.1570-1/19-11-2 dated 17th November 1911 are not scrupulously observed.

The General Cash Book is posted up with the aid of the Subsidiary Registers such as contingent Registry, Garden account Acquittance Rolls etc. But this posting is not done each day, ^{nor} The cash balance struck and examined daily. This fact was personally noticed by the

Steps are taken for scrupulously observing the instructions contained in the Government order.

6.

2) not paid up
for Put up 1.12.15

The posting is now being done each day and the cash balance struck and examined daily.

The maintenance of general cash books (which was being done by the Chief Jailor formerly) - has been devolved for some years past upon the 1st Asst. Jailor and the Store Keeper who have to maintain these important Registers.

Since these officials are - required to see to the maintenance of these registers in addition to the onerous duties required to be done by them, it is quite possible that they would commit clerical mistakes, such as observed by the auditor, by oversight. The proper and correct maintenance of these Registers with subsidiary-registers could well be conducted by a cashier or an accountant if separately appointed.

M. M. M. M. M.
Inspector-General of Pris.

, acknowledgment of the receipt fines by the Courts are now being watched carefully.

the auditor and a remark to that effect was also made in the cash book under date 31st March to the effect that the cash book was not written up since the 24th March, that is, for nearly a week. The entries in the General cash book were compared with the Subsidiary Registers and the differences as detailed in Objection No. 1 to 6 of the objection statement were noticed.

7. Acquittance Rolls.

These were in order except in the cases mentioned in objection No. 7 of the accompanying statement.

8. Prisoners' fine receipt books.

The amounts of fines imposed by mofussil courts and recovered from the prisoners are remitted to the Bangalore District Treasury not through any remittance register but with separate challans and the Treasury receipt obtained therefor are forwarded to the court that imposed the fine. The acknowledgment of the ^{receipt by the} ~~fining~~ court ^{is} is not watched as per instances quoted below.

7-6-1912. Wahab Khan (6141) Rs. 10/- receipt sent to Assistant Commissioner and 1st class Magistrate, Kolar Gold Fields with 444/15 of 8-6-12, no acknowledgment.

29-6-12

29th June 1912. Seik Hussain (6492)
~~Rs.125/-~~ Rs.125/- receipt sent to 1st class
Magistrate, Chickballapur with No.500/15
of 2nd July 1912, ~~Now~~ no acknowledgment.
Thus there is no record in the general *jan*
office for the disposal of these monies
except the dockets forwarding the re-
ceipts.

9. Service Books~~BY~~

All the service Registers have
been attested and renewed at
the time of the schedule of
Establishment for 1st July 1915
was prepared and submitted.

Entries in the opening pages of
~~almost~~ all the service books were nether
reattested nor renewed as required by
article 449 of the Mysore Service Regu-
lations.

10. Stock Register of prisoner's
Clothing:--

The
~~Examined~~ clothing stock Register *by*
with sales book of Manufactory depart-
ment and the discrepancies noticed thereon
are detailed in objections Nos.8 to 10.

11. Garden~~X~~ Account:--

The amount of ~~outstanding~~ on 1st
July 1913 was Rs.267- 1- 8, of which
Rs.82- 2-10 as detailed in D statement
was outstanding ~~for~~ more than 3 months.
A perusal of the *list* ~~instan~~ will shew that
many of the items are outstanding since
May 1911, the date on which the outstand-
ing Register was opened.

II. Manufactory Department.

12. The books and accounts main-
tained in this department were the same
as detailed in the last audit report

13. Stock Register of Raw Materials:-

The purchase of raw materials during October 1912, November and December 1912 were traced in the Stock Register and the issues to the several departments of the manufactory were traced in the Indent Registers. The discrepancies noticed therein are detailed in objections 11 to 13.

14. Issue or Indent Book of work Maistries:--

The Raw materials issued for each article or each class of articles are now shown separately in the issue Registers.

Except in the weaving department it was not possible to ascertain if the full quantity of any raw Material issued on any indent was utilised to the full advantage. As already remarked in the previous audit report proper check in this direction can be exercised only if the raw material required for each article or each class of articles is shown separately.

15. Daily out turn book:--

It is now noted in this Register all the articles that are completed and brought to the stores each day.

Except in the weaving department it is not possible to check what the exact daily out turn was on each day. In the case of an article the manufacture of which is not completed and brought to stock in a single day, such as carpets, the date on which it was actually completed and brought to the store ~~book~~ is not noted in this register.

16. Ledger and Outstanding Book:-

The balances shown in the Ledger were

checked with the entries in the outstanding // book and a list of the amounts outstanding is annexed to this report. The total amount outstanding on 30th June 1913, was Rs. 1786-9-11

All transactions are now observed as far as possible on cash down or deposit basis.

as against Rs. 904-1-8 shown in the previous audit report. Government in their order No. J. 955-6 pres 84-08-2, dated 25th September 1909 ^{revising} ~~renewing~~ the audit report for 1906-07 and 1907-08 directed the Inspector General of Prisons to consider "whether it would not be more satisfactory to have all future transactions with the public on a cash down or deposit basis." The ^{present amount} outstanding ^{as} reported to Government in that year was Rs. 1175-3-5, and it has now risen to Rs. 1786-9-11. Some of the outstanding date for back as June 1909.

Subsequently it has been ordered that for audit allowed the audit is held personally response 476 -

Except sending the bill collector to those who residents in Bangalore every month, no effective action appears to have been taken to recover the outstandings. A list of outstanding is being submitted to the Inspector General of Prisons every month but what action is taken on this by that office is not known.

Reminders for the recovery of out-standings are being issued now every month to persons residing in most all places and precautions are also taken to collect the amount from those who are residing in Bangalore.

compared
28/5/15

[Signature]
2.5.15
4.5.15
Assistant Comptroller

The Superintendent has been written to, to intimate as to what action he has since taken in collecting the outstanding debts and what amount he has collected from the date of the last audit.

[Signature]
Inspector-General of Prisons.

[Handwritten note]

[Signature] Superintendent

[Signature] General Jail

2.0.8.15

[Signature] Bangalore

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
3	Amount drawn on Supplemental bill no. 1 of July '11 on 1.8.11 for Rs 23-11-4 and disbursed on the same date		Funds were sent in the cash book	This omission is due to oversight. It has been shown now in the cash book.	✓
4	Time of provisions No 5366 and 5367, Rs 4/- date of receipt and remittance to count		In the cash book the credit is taken only on 23-6-11 while the debit is 16-6-11.	The date entered in the fine register is incorrect. It has been rectified, now.	
5	Time of provisions No. 5280, Rs 70/- Cash book shows date of receipt and credit treasurers Rs 28-6-11 but fine register shows the date as 29-6-11		The difference may be explained. The difference in dates may be explained	As the entry was omitted to be shown on 16-6-1911 it was brought in the cash book on 23-6-1911.	

Chief Auditor
Senior

Chief Auditor
Senior

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
8	The Manufacturing bill for Gethers shows that 128 caps and 81 drawers were issued but the total receipts as per stock book being only 116 caps and 75 drawers	—	The difference in the total is due to the issue of 12 caps and 6 night drawers on 13 th Gethers not having been taken to account in the Stock Register. The omission may be explained and how this was omitted to be rectified in the monthly stock taking may also be explained	The entries made in the Stock Register and the Manufacturing Bill are correct. The auditor has taken into consideration the items of prisoners trousers and langoties instead of "Caps and the trousers" respectively. The items of 12 caps and 6 night drawers issued on 13-10-11 and objected to by the Auditor have been taken into account in the Stock Register. <i>jel.</i> The Superintendent has been asked to intimate whether he has conducted the Annual stock-taking of all the articles and if not, what suggestion he would make in the matter.	
9	In January '12 the total number of Coats & Trousers			<i>Dr Cunningham</i> Insp.-Genl of Prs.	

Chief Auditor
Senior

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Issued as per bull book				
	12.43 each but a credit		The difference	In the clothing Register the No. Viz. 12 coats and 12 trousers has been entered on 27th January 1912 by mistake instead of 13 ~~12~~ ¹³ each. This has been rectified now. ✓	
	Aug to the clothing Registers		of L. Co. at L. House		
	there are only 12 of each		has to be accounted		
	The Sales books shows		101 and explained		
	that 25 of each were				
	supplied on 27 th Jan '12				
	but in the clothing				
	Registers 12 of each were				
	acknowledged on the				
	20 th and another 12 on				
	the 27 th thus making				
	a total of 24 of each only				

Chief Auditor
Senior

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	James as per sales book on the 13th Jan '12 is acknowledged in the clothing register on the 12th 5th October '12. There was no second sort white wool in stock. Skinned 27 lbs. The expenditure at the end of the month by 27 lbs. of the 2d sort was deducted from 170 lbs of the 1st sort that was in stock and reduced to 143 lbs at the end of the month		The difference in dates may be explained. The second other irregularities pointed above shows that the accounts have not been kept systematically. Please explain the discrepancy.	The date entered in the clothing register is incorrect, it has since been corrected. By oversight the figure was shown against 2nd sort white wool, instead of 1st sort. It has been corrected.	

Chief Auditor
Senior

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Similarity the same Registered 7-8th November 12 110th November 12 showed values of 20 sort white wool of 30 lbs and 53 lbs when the Stock Register showed that 1st sort white wool was used On 19th December 12 4 lbs black wool was entered in the same Regis- ter as against 24 lbs of Superior white wool in the Stock Register		The differences may be explained By mistake the item of 50 lbs wool was shown as 2nd sort for 1st sort wool it has been rectified now, the item of 53 lbs is not forthcoming in both the registers alluded to by the Auditor. 50 This item was entered in the wrong column by mistake. It is corrected now.	See any other Superintendent, Central Jail, Bar 30-8-1915.	
			Chief Auditor Senior		

Passing order on the audit report
of the accounts of the B.C. Jail

15

Brin File No. 29-15

Serial No. 2

Diary No. of letter replied to _____

GENERAL AND REVENUE
SECRETARIAT.

()

Proceedings of the Government of His Highness
the Maharaja of Mysore

READ—

, the 191 .

Letter in
the file

Date of issue 13/11/1915.

Signed by Mr. G. Greenivasaiah

Letter no 2605/ L. A. D. 285-6 of 24th Sep.
1915 from the Comptroller to Govt
Forwarding for information and order
a note embodying the results of the
audit of the accounts of the Bangalore

ORDER THEREON No.

Central jail for a period of two years
up to March 1913, together with the
remarks of the Insp. of the jail and of
the D. S. of Prisons on the note —

Order thereon
over.

SUBJECT.

Order under No:- 91860-1.

Recorded.

2. The outstandings due to the jail an account of credit sales amounted, in ^{September} ~~March~~ 1911 to Rs 1100 and odd, on 30-6-13 to Rs 1786-9-11 and on 30-6-15 to Rs 3082-6-9. Some of the items, it is reported, date back to 1909. This ~~(state of affairs)~~ ^{has} growing increase in the amount outstanding ~~attributed~~ to credits being freely allowed and to, what is more, failure on the part of the several Superintendents of the jail to take prompt and effective measures in making recoveries. In para 2 of their Progs no 2482-3 / Pns 53-09-2 dt 11th March 1910 Govt have ruled that the Superintendent of the jail should be held personally responsible for sums due on credits allowed ^{him} by them. ~~In the above circumstances Govt are constrained to enforce the liability of the Supd^y concerned. They are therefore pleased to direct the D.G. of Prisons to recover, in consultation with the~~

(K

B M N

growing increase in the amount outstanding appears to be mainly due

3. The Inspector-General of Prisons is requested to submit a statement showing in detail the names and other particulars of individuals from whom amounts are due, the amount thereof which has become due in respect of credit transactions subsequent to the .

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

passing of the Government Order dated 11th March 1910, who the Superintendents responsible for this amount are, and to what extent each of them is responsible, and report, after obtaining their explanations, - why their responsibility should not be enforced and the amounts ordered to be recovered from them personally in accordance with the Govt. Order referred to above.

~~To Comptroller, and the suitable instalments if necessary, all sums in arrears for more than six months from the day of pension of the Superintendent responsible ~~who allowed credit.~~~~

3. A report as to the result of the action taken in this behalf should be sent to Govt within 3 months.

104 De New
8/11/15 11.11.15.

11/11/15 for Rec Secy

To The Secy of Prisons.

The Comptroller.

29.10.15
922.